

Office of City Auditor – City of Seattle

Monthly Report – August 2004



The City Auditor is Seattle's independent internal auditor, appointed by the City Council's Finance Committee Chair and confirmed by the full Council. The Office of City Auditor conducts financial, performance, management, and compliance audits of City departments, programs, grantees, and contracts. The office can be reached at (206) 233-3801, or on the Internet at <http://www.seattle.gov/audit>.

How We Prepare Our Work Program

The Office of City Auditor regularly revises its work program to ensure that we are addressing the City's most relevant and pressing issues. We also strive to keep the Mayor, City Councilmembers, City Department Directors, and citizens informed about our most current work plan.

At the beginning of each year, the office formally seeks input from the Mayor, City Council, departments and citizens via memorandum and through meetings. Further, to ensure our work is addressing the most relevant issues, we continue to solicit informal input through the year.

We have several ways in which we attempt to keep all interested parties informed of our most current work plan:

- Posting the latest work plan on our City web site (www.seattle.gov/audit);
- Regularly briefing the Chair of the City Council's Finance and Budget Committee on the status of current projects and proposed audit projects; and
- Providing updated work programs to the Mayor, Councilmembers, Department Directors, and interested citizens monthly via this status report.

Our overall goal in developing the work program is to choose projects that will help departments improve services, innovate, and increase revenues and/or reduce costs. While developing the work program, the City Auditor will consider the needs of departments, the quality of their internal controls, program funding and program changes, time elapsed since the last audit, and the skills and availability of audit staff.

If you consider making suggestions for our work program, please think about projects that emphasize improved service delivery, citizen satisfaction, and cost reduction. Also, please consider areas in which performance improvements are needed, and for which staff have ideas for change that may benefit from our analysis and technical support for successful implementation. During the year, the City Auditor assigns her staff to projects using criteria such as risk, potential benefits, urgency of need, and expertise of audit staff. Audit staff are also available to help departments on projects not selected by the City Auditor on a cost reimbursement basis.

Distribution Policy: All of the Office of City Auditor's monthly reports, audit reports and management letters are posted on our public web site and sent out electronically to interested individuals. The only exception is reports that deal with personnel issues or pending legal cases.

Hard copies of the office's reports can be obtained by calling Aurora Mendoza at 233-1091.

Status of Seattle Office of City Auditor Rolling Work Program¹

(Highlighted projects denote change in status from the previous month)

Projects in the Preliminary Stage (see definitions below)

Homeland Security

Projects in the Job Design Phase

Pro-Parks Levy

Seattle City Light's Newhalem Library

Seattle City Light's Employee Store

Impact of Climate Change on City Operations and Facilities

Seattle City Employees Retirement System Follow-Up

City Procurement Cards

Projects in the Data Gathering and Analysis Phase

Business Taxes

Construction Contract Review

Projects in the Report Writing Phase

Construction Contract Closeout

Domestic Violence

Procurement at Seattle Public Utilities

Seattle Channel

Seattle City Light Customer Service Center Cash Audit

Project Share

Low Income Rate Assistance Follow Up

To Do Projects

Boards and Commissions

Boundary Dam Internal Controls

Citizen Complaints Audit Follow-Up

City's Weatherization Programs

Construction Scheduling

Madison Pool Facility Cash Fund Follow-up

Municipal Court Collection Services Follow-Up

Museum Development Authority

Neighborhoods Service Centers Cash Handling Follow-Up

Quality Assurance Review of Office of City Auditor

Revenue Trends

Seattle City Light Follow-Up

Seattle Department of Transportation Permit Center Follow-Up

Small Works Roster—Construction

Small Works Roster—Consultants

Street Use Permits

Street Vacations

Treasury and Business Improvement Area Follow-Up

Warehouses—Citywide

Information Technology Efficiencies

Ongoing Projects

Cable Customer Bill of Rights

Citywide Cash Handling

Preliminary: Preliminary review under way to determine whether topic is valuable for an audit.

Job Design: Audit scope is determined and a data-gathering plan is developed. A decision is also made on whether to continue the audit at the end of this phase.

Data Gathering and Analysis: Comprehensive fieldwork and in-depth analysis is completed during this phase.

Report Writing: Development of the final report.

Follow-Up: Assessment of City departments' implementation of earlier audit recommendations is often completed one to two years after publication.

To Do: Issues the office will consider examining as staff resources become available.

Ongoing: Official briefings, management reporting, and other small consulting engagements performed on a continuous or regular basis.

¹The Office of City Auditor maintains a "rolling" work program. Throughout the year, we receive new audit suggestions and reprioritize our work program to ensure that we address the most important issues first. The office is currently staffed to complete 12 to 14 projects annually.